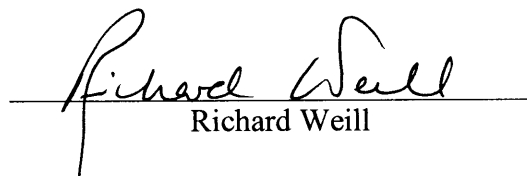


turnaround effort at DVOG, MBIA would have threatened to declare an Event of Default. If AHERF persisted with an inadequate response, I am confident MBIA would have declared an Event of Default. We would then have used the declaration of the Event of Default as leverage to press for AHERF to implement a meaningful turnaround effort. If, still, AHERF did not respond appropriately to the financial problems at DVOG, I believe that I would have caused MBIA to implement the remedy available to it under Section 2.3 of the Master Trust Indenture, which requires that all gross revenues be placed under the control of DVOG's Master Trustee aided by a consultant. We would have pressed the Master Trustee for The Hunter Group to be that consultant.

28. In sum, MBIA's intervention with DVOG would have been aggressive if the 1996 audited financial statements of AHERF and its affiliates had been prepared as the Plaintiff's forensic accounting experts have determined they should have been. MBIA would have been significantly more aggressive in the Fall of 1996 and 1997 than it was. That is because MBIA calibrated its actions to the situation it perceived based on the audited financial statements that were prepared.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct.

Executed on July 7, 2005 in New York, New York.


Richard Weill

COMMITTEE APPENDIX

Tab 12

IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF PENNSYLVANIA

THE OFFICIAL COMMITTEE OF)	
UNSECURED CREDITORS OF)	
ALLEGHENY HEALTH, EDUCATION)	
AND RESEARCH FOUNDATION,)	
)	
Plaintiff,)	Civil Action No. 00-684
)	
v.)	Judge David Stewart Cercone
)	
PRICEWATERHOUSECOOPERS, LLP,)	
)	
Defendant.)	

DECLARATION OF CHARLES P. MORRISON

I, Charles P. Morrison, declare:

1. I currently serve as the Liquidation Officer for the Allegheny Education & Research Foundation ("AHERF"), Allegheny University of the Health Sciences, Allegheny University Hospitals-East, Allegheny Hospitals, Centennial, and Allegheny University Medical Practices (collectively, the "Debtors"). In this role, I have monitored and been involved in the winding down of the Debtors' financial affairs.


2. Prior to the Debtors' bankruptcy filings, I served as the Chief Financial Officer for the Eastern Region of AHERF. I have been an AHERF employee since 1991 and have been affiliated with the AHERF organization since 1989.

3. In my role as the Liquidation Officer of the Debtors and an AHERF employee, I became familiar with the types of documents ordinary kept in the course of regularly conducted business activities by AHERF and many of its former affiliates.

4. I have reviewed those documents attached at Tabs 6, 9, 13-15, 17, 21, and 26 of the Committee's Appendix in support of the Committee's Opposition to PwC's Motion for Summary Judgment ("Com. Appdx."), as well as deposition exhibits 829, 1447, 1938, 1994, 2024, 2038, 2045, 2050, 2056, 2178, 2508, 2562, and 2709 (attached at Tab 2 of the Com. Appx.). To the best of my knowledge, those documents are true and correct copies of various memoranda, reports, records, court filings, tax filings, or data compilations made at or near the time by, or from information transmitted by, a person with knowledge and kept by the Chapter 11 Trustee, AHERF, or AHERF's former affiliates or employees in the course of their regularly conducted business activities.

I declare under the penalty of perjury under the laws of the United States of America that the foregoing is true and accurate.

July 8, 2005



Charles P. Morrison

COMMITTEE APPENDIX

Tab 13

Form **990****Return of Organization Exempt From Income Tax**

OMB No. 1545-0047

1994**This Form is
Open to Public
Inspection**Department of the Treasury
Internal Revenue ServiceUnder section 501(c) of the Internal Revenue Code (except black lung benefit trust or
private foundation) or section 4947(a)(1) nonexempt charitable trust

Note: The organization may have to use a copy of this return to satisfy state reporting requirements.

A For the 1994 calendar year, OR tax year period beginning **JULY 1**, 1994, and ending **JUNE 30**, 19 **95****B** Check if:☐ Change of address☐ Initial return☐ Final return☐ Amended return
(required also for
State reporting)**C** Name of organization**SDN, INC.**

Number and street (or P. O. box if mail is not delivered to street address)

AHERF TAX DEPARTMENT, 320 EAST NORTH AVENUE

City, town, or post office, state, and ZIP code

PITTSBURGH, PA 15212**D** Employer identification number
23-2609230**E** State registration number**F** Check ☐ if exemption
application is pending**G** Type of organization☒ Exempt under section 501(c)(3) (insert no.) OR☐ section 4947(a)(1) nonexempt charitable trust

Note: Section 501(c)(3) exempt organizations and 4947(a)(1) nonexempt charitable trusts MUST attach a completed Sch. A (Form 990).

H(a) Is this a group return filed for affiliates? **NO****I** If either box in H is checked "Yes," enter four-digit
group exemption number (GEN) **N/A****(b)** If "Yes," enter the number of affiliates for which this return is filed: **N/A****(c)** Is this a separate return filed by an organization covered by a group ruling? **NO****J** Accounting ☐ Cash ☒ Accrual
method: ☐ Other (specify)**K** Check here ☐ if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but if it received a Form 990 Package
in the mail, it should file a return without financial data. Some estates require a complete return.

Note: Form 990-EZ may be used by organizations with gross receipts less than \$100,000 and total assets less than \$250,000 at end of year.

Part I Statement of Revenue, Expenses, and Changes in Net Assets or Fund Balances

R e v e n u e	1 Contributions, gifts, grants, and similar amounts received:				
	a Direct public support	1a			
	b Indirect public support	1b			
	c Government contributions (grants)	1c			
	d Total (add lines 1a through 1c) (attach schedule - see instructions)				
	(cash _____ noncash _____).	1d		0	
	2 Program service revenue including government fees and contracts (from Part VII, line 93)	2			
	3 Membership dues and assessments (see instructions)	3			
	4 Interest on savings and temporary cash investments	4			
	5 Dividends and interest from securities	5			
R e v e n u e	6a Gross rents	6a			
	b Less: rental expenses	6b			
	c Net rental income or (loss) (subtract line 6b from line 6a)	6c		0	
	7 Other investment income (describe _____)	7			
	8a Gross amount from sale of assets other than inventory	(A) Securities 8a	(B) Other 8a		
	b Less: cost or other basis and sales expenses	8b			
	c Gain or (loss) (attach schedule)	8c	0	0	
	d Net gain or (loss) (combine line 8c, columns (A) and (B))	8d		0	
	9 Special events and activities (attach schedule - see instructions):				
	a Gross revenue (not including _____ of contributions reported on line 1a)	9a			
R e v e n u e	b Less: direct expenses other than fundraising expenses	9b			
	c Net income or (loss) from special events (subtract line 9b from line 9a)	9c		0	
	10a Gross sales of inventory, less returns and allowances	10a			
	b Less: cost of goods sold	10b			
	c Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c		0	
	11 Other revenue (from Part VII, line 103)	11			
	12 Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12		0	
	Ex- pens- es	13 Program services (from line 44, column (B) - see instructions)	13		0
		14 Management and general (from line 44, column (C) - see instructions)	14		0
		15 Fundraising (from line 44, column (D) - see instructions)	15		0
16 Payments to affiliates (attach schedule - see instructions)		16			
17 Total expenses (add lines 16 and 44, column (A))		17		0	
Net Assets	18 Excess or (deficit) for the year (subtract line 17 from line 12)	18		0	
	19 Net assets or fund balances at beginning of year (from line 74, column (A))	19		0	
	20 Other changes in net assets or fund balances (attach explanation)	20			
	21 Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21		0	

For Paperwork Reduction Act Notice, see page 1 of the separate instructions.

(D323)

Form 990 (1994)

Form 2758 (Rev. July 1993) Department of the Treasury Internal Revenue Service	Application for Extension of Time To File Certain Excise, Income, Information, and Other Returns	OMB No. 1545-0148 Expires 5-31-95
	File a separate application for each return.	
Please type or print. File the original and one copy by the due date for filing your return. See instructions.	Name SDN, INC	Employer ID number 23-2609230
	Number and street (or P. O. box number if mail is not delivered to street address) AHERF Tax Department, 320 East North Avenue	Apt. or suite number
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. Pittsburgh PA 15212	

Note: Corporate income tax return filers must use Form 7004 to request an extension of time to file. Partnerships, REMICs, and trusts (except those filing Form 990-T) must use Form 8736 to request an extension of time to file.

1 An extension of time until May 15, 1996, is requested to file (check only one):

- | | | | | |
|---|---|--|------------------------------------|------------------------------------|
| <input type="checkbox"/> Form 706GS(D) | <input type="checkbox"/> Form 990-T (401a/408a trust) | <input type="checkbox"/> Form 1042-S | <input type="checkbox"/> Form 6069 | <input type="checkbox"/> Form 8831 |
| <input type="checkbox"/> Form 706GS(T) | <input type="checkbox"/> Form 990-T (trust not above) | <input type="checkbox"/> Form 1120-ND (4951) | <input type="checkbox"/> Form 8612 | |
| <input checked="" type="checkbox"/> Form 990 or 990EZ | <input type="checkbox"/> Form 1041 (estate) | <input type="checkbox"/> Form 3520-A | <input type="checkbox"/> Form 8613 | |
| <input type="checkbox"/> Form 990-BL | <input type="checkbox"/> Form 1041-A | <input type="checkbox"/> Form 4720 | <input type="checkbox"/> Form 8725 | |
| <input type="checkbox"/> Form 990-PF | <input type="checkbox"/> Form 1042 | <input type="checkbox"/> Form 5227 | <input type="checkbox"/> Form 8804 | |

If the organization does not have an office or place of business in the United States, check this box ☐

2a For calendar year 19 , or other tax year beginning July 1, 1994, and ending June 30, 1995

b If this tax year is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period

3 Has an extension of time to file been previously granted for this tax year? ☒ Yes ☐ No

4 State in detail why you need the extension. **ADDITIONAL TIME IS NECESSARY TO GATHER INFORMATION REQUIRED TO FILE A COMPLETE AND ACCURATE RETURN**

5a If this form is for Form 706GS(D), 706GS(T), 990-BL, 990-PF, 990-T, 1041 (estate), 1042, 1120-ND, 4720, 6069, 8612, 8613, 8725, 8804, or 8831, enter the tentative tax, less any nonrefundable credits. \$ 0

b If this form is for Form 990-PF, 990-T, 1041 (estate), 1042, or 8804, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit. \$ 0

c Balance due. Subtract line 5b from line 5a. Include your payment with this form or deposit with FTD coupon if required. See instructions. \$ 0

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete; and that I am authorized to prepare this form.

Signature *Susan M Kirsch* Title Director

Date 2/5/96

FILE ORIGINAL AND ONE COPY. The IRS will show below whether or not your application is approved and will return the copy.

Notice to Applicant - To Be Completed by the IRS

☒ We HAVE approved your application. Please attach this form to your return.

☐ We HAVE NOT approved your application. However, we have granted a 10-day grace period from the later of the date shown below or the due date of your return (including any prior extensions). This grace period is considered to be a valid extension of time for elections otherwise required to be made on a timely return. Please attach this form to your return.

☐ We HAVE NOT approved your application. After considering the reasons stated in item 4, we cannot grant your request for an extension of time to file. We are not granting the 10-day grace period.

☐ We cannot consider your application because it was filed after the due date of the return for which an extension was requested.

☐ Other: *Joseph H. Chasov*

Director

By

387

02-14-96

**APPROVED
3-MONTH EXTENSION
GRANTED**

If you want a copy of this form to be returned to an address other than that shown above, please enter the address to which the copy should be sent.

Please Type or Print	Name	SUSAN M. KIRSCH, AHERF, TAX DEPT.
	Number and street (or P. O. box number if mail is not delivered to street address.)	320 EAST NORTH AVENUE
	City, town, or post office, state, and ZIP code. For a foreign address, see instructions.	PITTSBURGH PA 15212

For Paperwork Reduction Act Notice, see back of form.

Form 2758 (Rev. 7-93)

Form 2758 (Rev. July 1993) Department of the Treasury, Internal Revenue Service	Application for Extension of Time To File Certain Excise, Income, Information, and Other Returns		OMB No. 1545-0148 Expires 5-31-95
	File a separate application for each return.		
Please type or print. File the original and one copy by the due date for filing your return. See instructions.	Name SDN, INC	Employer ID number 23-2609230	
	Number and street (or P. O. box number if mail is not delivered to street address) AHERF Tax Department, 320 East North Avenue		Apt. or suite number
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. Pittsburgh PA 15212		

Note: Corporate income tax return filers must use Form 7004 to request an extension of time to file. Partnerships, REMICs, and trusts (except those filing Form 990-T) must use Form 8736 to request an extension of time to file.

- 1 An extension of time until February 15, 1996, is requested to file (check only one):
- | | | | | |
|--|---|--|------------------------------------|------------------------------------|
| <input type="checkbox"/> Form 706GS(D) | <input type="checkbox"/> Form 990-T (401a/408a trust) | <input type="checkbox"/> Form 1042-S | <input type="checkbox"/> Form 6069 | <input type="checkbox"/> Form 8831 |
| <input type="checkbox"/> Form 706GS(T) | <input type="checkbox"/> Form 990-T (trust not above) | <input type="checkbox"/> Form 1120-ND (4951) | <input type="checkbox"/> Form 8612 | |
| <input checked="" type="checkbox"/> Form 990, or 990EZ | <input type="checkbox"/> Form 1041 (estate) | <input type="checkbox"/> Form 3520-A | <input type="checkbox"/> Form 8613 | |
| <input type="checkbox"/> Form 990-BL | <input type="checkbox"/> Form 1041-A | <input type="checkbox"/> Form 4720 | <input type="checkbox"/> Form 8725 | |
| <input type="checkbox"/> Form 990-PF | <input type="checkbox"/> Form 1042 | <input type="checkbox"/> Form 5227 | <input type="checkbox"/> Form 8804 | |

If the organization does not have an office or place of business in the United States, check this box ☐

2a For calendar year 19 __, or other tax year beginning July 1, 1994, and ending June 30, 1995

b If this tax year is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☒ Change in accounting period

3 Has an extension of time to file been previously granted for this tax year? ☐ Yes ☒ No

4 State in detail why you need the extension. **ADDITIONAL TIME IS NECESSARY TO GATHER INFORMATION REQUIRED TO FILE A COMPLETE AND ACCURATE RETURN**

- 5a If this form is for Form 706GS(D), 706GS(T), 990-BL, 990-PF, 990-T, 1041 (estate), 1042, 1120-ND, 4720, 6069, 8612, 8613, 8725, 8804, or 8831, enter the tentative tax, less any nonrefundable credits 0
- b If this form is for Form 990-PF, 990-T, 1041 (estate), 1042, or 8804, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit. 0
- c Balance due. Subtract line 5b from line 5a. Include your payment with this form, or deposit with T 0

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete; and that I am authorized to prepare this form.

Signature Susan M Kirsch Title Director Date 11/12/95

FILE ORIGINAL AND ONE COPY. The IRS will show below whether or not your application is approved and will return the copy.

Notice to Applicant - To Be Completed by the IRS

- ☐ We HAVE approved your application. Please attach this form to your return.
- ☐ We HAVE NOT approved your application. However, we have granted a 10-day grace period from the later of the date shown below or the due date of your return (including any prior extensions). This grace period is considered to be a valid extension of time for elections otherwise required to be made on a timely return. Please attach this form to your return.
- ☐ We HAVE NOT approved your application. After considering the reasons stated in item 4, we cannot grant your request for an extension of time to file. We are not granting the 10-day grace period.
- ☐ We cannot consider your application because it was filed after the due date of the return for which an extension was requested.
- ☐ Other:

By Joseph A. Gerson Date 11/12/95

If you want a copy of this form to be returned to an address other than that shown above, please enter the address to which the copy should be sent.

Please
Type
or
Print

Name
SUSAN M. KIRSCH, AHERF, TAX DEPT.
Number and street, (or P. O. box number if mail is not delivered to street address.)
320 EAST NORTH AVENUE
City, town, or post office, state, and ZIP code. For a foreign address, see instructions.
PITTSBURGH PA 15212

**APPROVED
3-MONTH EXTENSION
GRANTED**

Form 990 (1994)

SDN, INC.

23-2609230

Page 2

Part II**Statement of
Functional Expenses**

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See instructions.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22 Grants and allocations (attach schedule) (cash \$ _____ noncash \$ _____)	22 0			
23 Specific assistance to individuals (attach schedule)	23 0			
24 Benefits paid to or for members (attach schedule)	24 0			
25 Compensation of officers, directors, etc.	25 0			
26 Other salaries and wages	26 0			
27 Pension plan contributions	27 0			
28 Other employee benefits	28 0			
29 Payroll taxes	29 0			
30 Professional fundraising fees	30 0			
31 Accounting fees	31 0			
32 Legal fees	32 0			
33 Supplies	33 0			
34 Telephone	34 0			
35 Postage and shipping	35 0			
36 Occupancy	36 0			
37 Equipment rental and maintenance	37 0			
38 Printing and publications	38 0			
39 Travel	39 0			
40 Conferences, conventions, and meetings	40 0			
41 Interest	41 0			
42 Depreciation, depletion, etc. (attach schedule)	42 0			
43 Other expenses (itemize): a	43a 0			
b	43b 0			
c	43c 0			
d	43d 0			
e	43e 0			
f	43f 0			
44 Total functional expenses (add lines 22 through 43) Organizations completing columns (B) - (D), carry these totals to lines 13 - 15	44 0	0	0	0

Reporting of Joint Costs.Did you report in column (B) (Program services) any joint costs from a combined educational campaign and fundraising solicitation? ☐ Yes ☐ No

If "Yes," enter (i) the aggregate amount of these joint costs _____

; (ii) the amount allocated to Program services _____

(iii) the amount allocated to management and general _____

; (iv) the amount allocated to fundraising _____

Part III Statement of Program Service Accomplishments

(See instructions.)

**Program Service
Expenses**

What is the organization's primary exempt purpose?

All organizations must describe their exempt purpose achievements. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

(Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts; but optional for others.)

a		
	(Grants and allocations \$	
b		
	(Grants and allocations \$	
c		
	(Grants and allocations \$	
d		
	(Grants and allocations \$	
e Other program services (attach schedule)	(Grants and allocations \$	
f Total of Program Service Expenses (should equal line 44, column (B), Program services)		0

Part IV Balance Sheets**Note:** Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.

	(A) Beginning of year	(B) End of year
Assets		
45 Cash - non-interest-bearing	0	45
46 Savings and temporary cash investments	0	46
47a Accounts receivable		
b Less: allowance for doubtful accounts	0	47c 0
48a Pledges receivable		
b Less: allowance for doubtful accounts	0	48c 0
49 Grants receivable	0	49
50 Receivables due from officers, directors, trustees, and key employees (attach schedule)	0	50
51a Other notes and loans receivable (attach schedule)		
b Less: allowance for doubtful accounts	0	51c 0
52 Inventories for sale or use	0	52
53 Prepaid expenses and deferred charges	0	53
54 Investments - securities (attach schedule)	0	54
55a Investments - land, buildings, and equipment: basis		
b Less: accumulated depreciation (attach schedule)	0	55c 0
56 Investments - other (attach schedule)	0	56 0
57a Land, buildings, and equipment: basis		
b Less: accumulated depreciation (attach schedule)	0	57c 0
58 Other assets (describe)	0	58 0
59 Total assets (add lines 45 through 58) (must equal line 75)	0	59 0
Liabilities		
60 Accounts payable and accrued expenses	0	60
61 Grants payable	0	61
62 Support and revenue designated for future periods (attach schedule)	0	62
63 Loans from officers, directors, trustees, and key employees (attach schedule)	0	63
64a Tax-exempt bond liabilities (attach schedule)	0	64a
b Mortgages and other notes payable (attach schedule)	0	64b
65 Other liabilities (describe)	0	65 0
66 Total liabilities (add lines 60 through 65)	0	66 0
Fund Balances or Net Assets		
Organizations that use fund accounting, check here <input type="checkbox"/> and complete lines 67 through 70 and lines 74 and 75 (see instructions).		
67a Current unrestricted fund	0	67a
b Current restricted fund	0	67b
68 Land, buildings, and equipment fund	0	68
69 Endowment fund	0	69
70 Other funds (describe)	0	70
Organizations that do not use fund accounting, check here <input type="checkbox"/> and complete lines 71 through 75 (see instructions).		
71 Capital stock or trust principal	0	71
72 Paid-in or capital surplus	0	72
73 Retained earnings or accumulated income	0	73
74 Total fund balances or net assets (add lines 67a through 70 OR lines 71 through 73; column (A) must equal line 19 and column (B) must equal line 21)	0	74 0
75 Total liabilities and fund balances/net assets (add lines 66 and 74)	0	75 0

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes the organization's programs and accomplishments.

Form 990 (1994)

SDN, INC.

23-2609230

Page 4

Part V List of Officers, Directors, Trustees and Key Employees

(List each one even if not compensated.)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (if not paid enter -0-)	(D) Contributions to employee benefit plans	(E) Expense account and other allowances
SHERIF S. ABDELHAK	CHAIRMAN			
320 EAST NORTH AVENUE, PITTSBURGH, PA 15212	AS REQUIRED	0	0	0
CAROL CALVERT	PRESIDENT			
100 WEST LAUREL AVE., CHELTENHAM, PA 19012	AS REQUIRED	0	0	0
DAVID MCCONNELL	TREASURER			
320 EAST NORTH AVENUE, PITTSBURGH, PA 15212	AS REQUIRED	0	0	0
NANCY A. WYNSTRA, ESQ.	SECRETARY			
320 EAST NORTH AVENUE, PITTSBURGH, PA 15212	AS REQUIRED	0	0	0

Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations? ☐ Yes ☒ No

If "Yes," attach schedule - see instructions.

Part VI Other Information

		Yes or No
76	Did the organization engage in any activity not previously reported to the Internal Revenue Service? If "Yes," attach a detailed description of each activity.	76 NO
77	Were any changes made in the organizing or governing documents, but not reported to the IRS? If "Yes," attach a conformed copy of the changes.	77 NO
78a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	78a NO
	b If "Yes," has it filed a tax return on Form 990-T, Exempt Organization Business Income Tax Return, for this year?	78b N/A
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement; see instructions	79 NO
80a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization? (See instructions.)	80a YES
	b If "Yes," enter the name of the organization STATEMENT 1	
	and check whether it is <input type="checkbox"/> exempt OR <input type="checkbox"/> nonexempt.	
81a	Enter the amount of political expenditures, direct or indirect, as described in the instructions	81a NONE
	b Did the organization file Form 1120-POL, U. S. Income Tax Return for Certain Political Organizations, for this year?	81b NO
82a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	82a NO
	b If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions for reporting in Part III.)	82b N/A
83	Did the organization comply with the public inspection requirements for returns and exemption applications?	83 YES
84a	Did the organization solicit any contributions or gifts that were not tax deductible?	84a NO
	b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? (See General Instruction M.)	84b N/A
85	Section 501(c)(4), (5), or (6) organizations. - a Were substantially all dues nondeductible by members?	85a N/A
	b Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.	85b N/A
	c Dues, assessments, and similar amounts from members	85c N/A
	d Section 162(e) lobbying and political expenditures	85d N/A
	e Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e N/A
	f Taxable amount of lobbying and political expenditures (line 85d less 85e; see instructions)	85f N/A
	g Does the organization elect to pay the section 6033(e) tax on the amount in 85f?	85g N/A
	h If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount in 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h N/A
86	Section 501(c)(7) organizations. - Enter:	
	a Initiation fees and capital contributions included on line 12	86a N/A
	b Gross receipts, included on line 12, for public use of club facilities (See instructions.)	86b N/A
87	Section 501(c)(12) organizations. - Enter: a Gross income from members or shareholders	87a N/A
	b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	87b N/A
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership? If "Yes," complete Part IX	88 NO
89	Public interest law firms. - Attach information described in the instructions.	
90	List the states with which a copy of this return is filed	N/A
91	The books are in care of MANAGEMENT Telephone no. (412)-359-8598	
	Located at 320 EAST NORTH AVENUE, PITTSBURGH, PA ZIP code 15212	
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041, U. S. Income Tax Return for Estates and Trusts, <input type="checkbox"/> N/A check and enter the amount of tax-exempt interest received or accrued	92 NONE

(E)
Related or exempt
function income

ZIP code

Schedule A (Form 990) 1994

SDN, INC.

23-2609230

Page 2

Part IV Reason for Non-Private Foundation Status

(See instructions for definitions.)

The organization is not a private foundation because it is (please check only ONE applicable box):

- 5 ☐ A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
- 6 ☐ A school. Section 170(b)(1)(A)(ii). (Also complete Part V, page 3.)
- 7 ☒ A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
- 8 ☐ A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
- 9 ☐ A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state
- 10 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the Support Schedule below.)
- 11a ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the Support Schedule below.)
- 11b ☐ A community trust. Section 170(b)(1)(A)(vi). (Also complete the Support Schedule below.)
- 12 ☐ An organization that normally receives: (a) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975, and (b) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions - subject to certain exceptions. See section 509(a)(2). (Also complete the Support Schedule below.)
- 13 ☐ An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in: (1) lines 5 through 12 above; or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). (See section 509(a)(3).)

Provide the following information about the supported organizations. (See instructions for Part IV, line 13.)

(a) Name(s) of supported organization(s)	(b) Line number from above
N/A	

- 14 ☐ An organization organized and operated to test for public safety. Section 509(a)(4). (See instructions.)

Support Schedule (Complete only if you checked a box on line 10, 11, or 12 above.) Use cash method of accounting.

NOTE: You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

Calendar year (or fiscal year beginning in)	(a) 1993	(b) 1992	(c) 1991	(d) 1990	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	0	0	0	0	0
16 Membership fees received	0	0	0	0	0
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is not a business unrelated to the organization's charitable, etc., purpose	0	0	0	0	0
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after 6/30/75	0	0	0	0	0
19 Net income from unrelated business activities not included in line 18	0	0	0	0	0
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf	0	0	0	0	0
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge	0	0	0	0	0
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets	0	0	0	0	0
23 Total of lines 15 through 22	0	0	0	0	0
24 Line 23 minus line 17	0	0	0	0	0
25 Enter 1% of line 23	0	0	0	0	
26 Organizations described in lines 10 or 11:					
a Enter 2% of amount in column (e), line 24					0
b Attach a list (which is not open to public inspection) showing the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1990 through 1993 exceeded the amount shown in line 26a. Enter the sum of all these excess amounts here					N/A

(Support Schedule continued on page 3)

Part IV Support Schedule

(continued) (Complete only if you checked a box on lines 10, 11, or 12.)

27 Organizations described on line 12:

a Attach a list, for amounts shown on lines 15, 16, and 17, to show the name of, and total amounts received in each year from, each "disqualified person." Enter the sum of such amounts for each year:

(1993) NONE

(1992) NONE

(1991) NONE

(1990) NONE

b Attach a list to show, for 1990 through 1993, the name of, and amount included in line 17 for, each person (other than a "disqualified person") from whom the organization received, during that year, an amount that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. Include organizations described in lines 5 through 11, as well as individuals. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of all these differences (the excess amounts) for each year:

(1993) NONE

(1992) NONE

(1991) NONE

(1990) NONE

28 For an organization described in line 10, 11, or 12, that received any unusual grants during 1990 through 1993, attach a list (which is not open to public inspection) for each year showing the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not include these grants in line 15. (See instructions.)

Part V Private School Questionnaire

(To be completed ONLY by schools that checked the box on line 6 in Part IV)

29 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?

29

Yes No

30 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?

30

31 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves?
If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.)

31

32 Does the organization maintain the following:

a Records indicating the racial composition of the student body, faculty, and administrative staff?

32a

b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?

32b

c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?

32c

d Copies of all material used by the organization or on its behalf to solicit contributions?
If you answered "No" to any of the above, please explain. (If you need more space, attach a statement.)

32d

33 Does the organization discriminate by race in any way with respect to:

a Students' rights or privileges?

33a

b Admissions policies?

33b

c Employment of faculty or administrative staff?

33c

d Scholarships or other financial assistance? (See instructions.)

33d

e Educational policies?

33e

f Use of facilities?

33f

g Athletic programs?

33g

h Other extracurricular activities?

33h

If you answered "Yes" to any of the above, please explain. (If you need more space, attach a statement.)

34a Does the organization receive any financial aid or assistance from a governmental agency?

34a

b Has the organization's right to such aid ever been revoked or suspended?

34b

If you answered "Yes" to either 34a or b, please explain using an attached statement.

35 Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation

35

Schedule A (Form 990) 1994

SDN, INC.

23-2609230

Page 4

Part VI-A Lobbying Expenditures by Electing Public Charities

(See instructions.)

(To be completed ONLY by an eligible organization that filed Form 5768)

Check here ☐ a If the organization belongs to an affiliated group (see instructions).Check here ☐ b If you checked 'a' and "limited control" provisions apply (see instructions).**Limits on Lobbying Expenditures**

(The term "expenditures" means amounts paid or incurred)

		(a) Affiliated group totals	(b) To be completed for ALL organizations
36	Total lobbying expenditures to influence public opinion (grassroots lobbying)	36	
37	Total lobbying expenditures to influence a legislative body (direct lobbying)	37	
38	Total lobbying expenditures (add lines 36 and 37)	38	0
39	Other exempt purpose expenditures (see Part VI-A instructions)	39	
40	Total exempt purpose expenditures (add lines 38 and 39) (see instructions)	40	0
41	Lobbying nontaxable amount. Enter the amount from the following table -		
	If the amount on line 40 is -		
	Not over \$500,000		
	Over \$500,000 but not over \$1,000,000		
	Over \$1,000,000 but not over \$1,500,000		
	Over \$1,500,000 but not over \$17,000,000		
	Over \$17,000,000		
	The lobbying nontaxable amount is -		
	20% of the amount on line 40		
	\$100,000 plus 15% of the excess over \$500,000		
	\$175,000 plus 10% of the excess over \$1,000,000		
	\$225,000 plus 5% of the excess over \$1,500,000		
	\$1,000,000		
41		41	0
42	Grassroots nontaxable amount (enter 25% of line 41)	42	0
43	Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36	43	0
44	Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38	44	0

Caution: File Form 4720 if there is an amount on either line 43 or line 44.

4 - Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below.

See the instructions for lines 45 through 50.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 1994	(b) 1993	(c) 1992	(d) 1991	(e) Total
45 Lobbying nontaxable amount (see instructions)					0
46 Lobbying ceiling amount (150% of line 45(e))					0
47 Total lobbying expenditures					0
48 Grassroots nontaxable amount (see instructions)					0
49 Grassroots ceiling amount (150% of line 48(e))					0
50 Grassroots lobbying expenditures (see instructions)					0

Part VI-B Lobbying Activity by Nonelecting Public Charities

(For reporting by organizations that did not complete Part VI-A)

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:

	Yes	No	Amount
a Volunteers		X	
b Paid staff or management (include compensation in expenses reported on lines c - h)		X	
c Media advertisements		X	
d Mailings to members, legislators, or the public		X	
e Publications, or published or broadcast statements		X	
f Grants to other organizations for lobbying purposes		X	
g Direct contact with legislators, their staffs, government officials, or a legislative body		X	
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means		X	
i Total lobbying expenditures (add lines c through h)			0

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities.

[illegible]

FORM 990
STATEMENT 1

SDN, INC.

22-3174691

Page 4, Part VI, Line 80b

Name	I.D. #	Exempt or Non-Exempt
Allegheny General Hospital	23-1322626	Exempt
Allegheny Health, Education and Research Foundation	25-1481622	Exempt
The Medical College of Pennsylvania and Hahnemann University	23-1352693	Exempt
The Medical College of Pennsylvania and Hahnemann University Hospital System	23-2665045	Exempt
Allegheny United Hospitals	23-2609240	Exempt
St. Christopher's Hospital for Children	23-2649168	Exempt
Hahnemann University Hospital	23-2771720	Exempt
Hahnemann Insurance Company	22-3174691	Exempt
University Imaging Services	23-2274201	Exempt
Academic Radiology Center	23-2274198	Exempt
Hahnemann Radiological Associates	23-2192754	Exempt
Hahnemann Medical Faculty Associates, Inc.	23-2602908	Exempt
Hahnemann Medical Associates, Ltd.	23-2185466	Non-Exempt
Neurological Associates of Hahnemann University	23-2230992	Non-Exempt
Hahnemann Medical Faculty Foundation, Inc.	23-2602919	Exempt
Faculty Labs, Inc.	23-2633971	Non-Exempt

FORM 990
STATEMENT 2

SDN, INC.

22-3174691

Page 5, Part IX, Information Regarding Taxable Subsidiaries

<u>Name, Address, Employer Identification Number</u>	<u>Nature of Business Activities</u>	<u>Percentage Ownership Interest</u>	<u>Total Income/(Loss)</u>	<u>End of Year Assets</u>
United Health Management Services 100 West Laurel Avenue Cheltenham, PA 19012	Health Management	100%	(\$5,535)	\$10,530

Short Form

OMB No. 1545-1150

Form **990-EZ****Return of Organization Exempt From Income Tax**

Under section 501(c) of the Internal Revenue Code (except black lung benefit trust or private foundation) or section 4947(a)(1) nonexempt charitable trust
For organizations with gross receipts less than \$100,000 and total assets less than \$250,000 at the end of the year.

1995

**This Form is
Open to
Public
Inspection**

Department of the Treasury
Internal Revenue Service

The organization may have to use a copy of this return to satisfy state reporting requirements.

A For the 1995 calendar year, OR tax year beginning JULY 1 , 1995, and ending JUNE 30, 1996	
B Check if: <input type="checkbox"/> Change of address <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Amended return (required also for State reporting)	C Name of organization SDN, INC. Number and street (or P.O. box, if mail is not delivered to address) AHERF TAX DEPARTMENT, 320 EAST NORTH AVENUE City, town or post office, state, and ZIP code PITTSBURGH, PA 15212
D Employer identification number 23-2609230	E State registration number
F Check if <input type="checkbox"/> exemption application is pending	H Enter four-digit group exemption number (GEN)
G Accounting method: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other (specify)	
I Type of organization <input checked="" type="checkbox"/> Exempt under Section 501(c) (3) (insert no.) <input type="checkbox"/> section 4947(a)(1) nonexempt charitable trust Note: Sections 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts MUST attach a completed Schedule A (Form 990).	
J Check if the <input checked="" type="checkbox"/> organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but if the organization received a Form 990 Package in the mail, the organization should file a return without financial data. Some states require a complete return.	
K Enter the organization's 1995 gross receipts (add back lines 5b, 6b, and 7b, to line 9) \$ NONE If \$100,000 or more, the organization must file Form 990 instead of Form 990-EZ.	

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances

(See instructions.)

1 Contributions, gifts, grants, and similar amounts received (attach schedule)	1 Corporation
2 Program service revenue including government fees and contracts	2 is
3 Membership dues and assessments	3 Inactive
4 Investment income	4
5a Gross amount from sale of assets other than inventory	5a
5b Less: cost or other basis and sales expenses	5b
5c Gain or (loss) from sale of assets other than inventory (line 5a less line 5b) (attach schedule)	5c 0
6 Special events and activities (attach schedule):	
a Gross revenue (not including of contributions reported on line 1)	6a
b Less: direct expenses other than fundraising expenses	6b
6c Net income or (loss) from special events and activities (line 6a less line 6b)	6c 0
7a Gross sales of inventory, less returns and allowances	7a
7b Less: cost of goods sold	7b
7c Gross profit or (loss) from sales of inventory (line 7a less line 7b)	7c 0
8 Other revenue (describe)	8 0
9 Total revenue (add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8)	9 0
10 Grants and similar amounts paid (attach schedule)	10
11 Benefits paid to or for members	11
12 Salaries, other compensation, and employee benefits	12
13 Professional fees and other payments to independent contractors	13
14 Occupancy, rent, utilities, and maintenance	14
15 Printing, publications, postage, and shipping	15
16 Other expenses (describe)	16 0
17 Total expenses (add lines 10 through 16)	17 0
18 Excess or (deficit) for the year (line 9 less line 17)	18 0
19 Net assets or fund balances at beginning of year (from line 27, column (A))	19 0
20 Other changes in net assets or fund balances (attach explanation)	20
21 Net assets or fund balances at end of year (combine lines 18 through 20)	21 0

Part II Balance Sheets

If total assets on line 25, column (B) are \$250,000 or more, Form 990 must be filed instead of Form 990-EZ.

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	22	
23 Land and buildings	23	
24 Other assets (describe)	24 0	0
25 Total assets	25 0	0
26 Total liabilities (describe)	26	
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	27 0	0

For Paperwork Reduction Act Notice, see page 1 of the separate instructions.

(HTA)

Form 990-EZ (1995)

Form **2758**(Rev. May 1995)
Department of the Treasury
Internal Revenue Service**Application for Extension of Time To File
Certain Excise, Income, Information, and Other Returns**

OMB No. 1545-0148

File a separate application for each return.

Please type or
print. File the
original and one
copy by the due
date for filing your
return. See
instructions.

Name

SDN Inc.

Employer ID number

23-2609230

Number, street, and room or suite no. (or P. O. box no. if mail is not delivered to street address)

c/o AHERF Tax Department, 320 East North Avenue

City, town or post office, state, and ZIP code. For a foreign address, see instructions.

Pittsburgh, PA 15212

Note: Corporate income tax return filers must use Form 7004 to request an extension of time to file. Partnerships, REMICs, and trusts must use Form 8736 to request an extension of time to file Form 1065, 1066, or 1041.1 I request an extension of time until MAY 15, 1997, to file (check only one):

- | | | | |
|--|---|--|------------------------------------|
| <input type="checkbox"/> Form 706-GS(D) | <input type="checkbox"/> Form 990-T (401a/408a trust) | <input type="checkbox"/> Form 1120-ND (4951) | <input type="checkbox"/> Form 8612 |
| <input type="checkbox"/> Form 706-GS(T) | <input type="checkbox"/> Form 990-T (trust not above) | <input type="checkbox"/> Form 3520-A | <input type="checkbox"/> Form 8613 |
| <input checked="" type="checkbox"/> Form 990 or 990-EZ | <input type="checkbox"/> Form 1041 (estate) | <input type="checkbox"/> Form 4720 | <input type="checkbox"/> Form 8725 |
| <input type="checkbox"/> Form 990-BL | <input type="checkbox"/> Form 1041-A | <input type="checkbox"/> Form 5227 | <input type="checkbox"/> Form 8804 |
| <input type="checkbox"/> Form 990-PF | <input type="checkbox"/> Form 1042 | <input type="checkbox"/> Form 6069 | <input type="checkbox"/> Form 8831 |

If the organization does not have an office or place of business in the United States, check this box ☐2a For calendar year 19 96, or other tax year beginning July 1, 1995, and ending June 30, 1996b If this tax year is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period3 Has an extension of time to file been previously granted for this tax year? ☒ Yes ☐ No4 State in detail why you need the extension **ADDITIONAL TIME IS NECESSARY
TO GATHER INFORMATION REQUIRED TO FILE A COMPLETE AND ACCURATE RETURN**5a If this form is for Form 706-GS(D), 706-GS(T), 990-BL, 990-PF, 990-T, 1041 (estate), 1042, 1120-ND, 4720, 6069, 8612, 8613, 8725, 8804, or 8831, enter the tentative tax, less any nonrefundable credits \$ 0b If this form is for Form 990-PF, 990-T, 1041 (estate), 1042, or 8804, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit \$ 0c Balance due. Subtract line 5b from line 5a. Include your payment with this form, or deposit with FTD coupon if required. See instructions \$ 0**Signature and Verification**

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete; and that I am authorized to prepare this form.

Signature

S M Kirsch

Title

Director, Corporate Taxation

Date

2/11/97

FILE ORIGINAL AND ONE COPY. The IRS will show below whether or not your application is approved and will return copy**Notice to Applicant - To Be Completed by the IRS**☒ We HAVE approved your application. Please attach this form to your return.☐ We HAVE NOT approved your application. However, we have granted a 10-day grace period from the later of the date shown below or the due date of your return (including any prior extensions). This grace period is considered to be a valid extension of time for elections otherwise required to be made on a timely return. Please attach this form to your return.☐ We HAVE NOT approved your application. After considering the reasons stated in item 4, we cannot grant your request for an extension of time to file. We are not granting the 10-day grace period.☐ We cannot consider your application because it was filed after the due date of the return for which an extension was requested.☐ Other: _____

Director

By

Date

EXTENSION APPROVED

If you want a copy of this form to be returned to an address other than that shown above, please enter the address to which the copy should be sent.

Please
Type
or
Print

Name

Susan M. Kirsch

Number, street, and room or suite no. (or P. O. box no. if mail is not delivered to street address)

c/o AHERF Tax Department 320 East North Avenue

City, town or post office, state, and ZIP code. For a foreign address, see instructions.

Pittsburgh, PA 15212

MAY 15 1997**STANDARD RECEIPT**

Form **2758**

(Rev. May 1995)

Department of the Treasury
Internal Revenue Service**Application for Extension of Time To File
Certain Excise, Income, Information, and Other Returns**

OMB No. 1545-0148

File a separate application for each return.

Please type or
print. File the
original and one
copy by the due
date for filing your
return. See
instructions.

Name

SDN, Inc.

Employer ID number

23-2609230

Number, street, and room or suite no. (or P. O. box no. if mail is not delivered to street address)

AHERF Tax Dept., 320 E. North Avenue

City, town or post office, state, and ZIP code. For a foreign address, see instructions.

Pittsburgh

PA

15212

Note: Corporate income tax return filers must use Form 7004 to request an extension of time to file. Partnerships, REMICs, and trusts must use Form 8736 to request an extension of time to file Form 1065, 1066, or 1041.1 I request an extension of time until February 17, 1997, to file (check only one):

- | | | | |
|--|---|--|------------------------------------|
| <input type="checkbox"/> Form 706-GS(D) | <input type="checkbox"/> Form 990-T (401a/408a trust) | <input type="checkbox"/> Form 1120-ND (4951) | <input type="checkbox"/> Form 8612 |
| <input type="checkbox"/> Form 706-GS(T) | <input type="checkbox"/> Form 990-T (trust not above) | <input type="checkbox"/> Form 3520-A | <input type="checkbox"/> Form 8613 |
| <input checked="" type="checkbox"/> Form 990 or 990-EZ | <input type="checkbox"/> Form 1041 (estate) | <input type="checkbox"/> Form 4720 | <input type="checkbox"/> Form 8725 |
| <input type="checkbox"/> Form 990-BL | <input type="checkbox"/> Form 1041-A | <input type="checkbox"/> Form 5227 | <input type="checkbox"/> Form 8804 |
| <input type="checkbox"/> Form 990-PF | <input type="checkbox"/> Form 1042 | <input type="checkbox"/> Form 6069 | <input type="checkbox"/> Form 8831 |

INTERNAL REVENUE SERVICE
TAXPAYER SERVICE DIVISION
RECEIVED

NOV 14 1996

PENNSYLVANIA DISTRICT
PITTSBURGH OFFICEIf the organization does not have an office or place of business in the United States, check this box ☐2a For calendar year 19 , or other tax year beginning July 1, 1995, and ending June 30, 1996b If this tax year is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period3 Has an extension of time to file been previously granted for this tax year? ☐ Yes ☒ No4 State in detail why you need the extension Additional time is necessary to
gather information required to file a complete and accurate return.5a If this form is for Form 706-GS(D), 706-GS(T), 990-BL, 990-PF, 990-T, 1041 (estate), 1042, 1120-ND, 4720, 6069, 8612, 8613, 8725, 8804, or 8831, enter the tentative tax, less any nonrefundable credits \$ 0b If this form is for Form 990-PF, 990-T, 1041 (estate), 1042, or 8804, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit. \$ 0c Balance due. Subtract line 5b from line 5a. Include your payment with this form, or deposit with FTD coupon if required. See instructions \$ 0**Signature and Verification**

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete; and that I am authorized to prepare this form.

Signature

Susan M. Kirsch

Title

Director, Corporate Taxation

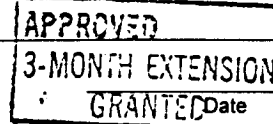
Date

11/12/96

FILE ORIGINAL AND ONE COPY. The IRS will show below whether or not your application is approved and will return copy**Notice to Applicant - To Be Completed by the IRS**☒ We HAVE approved your application. Please attach this form to your return.☐ We HAVE NOT approved your application. However, we have granted a 10-day grace period from the later of the date shown below or the due date of your return (including any prior extensions). This grace period is considered to be a valid extension of time for elections otherwise required to be made on a timely return. Please attach this form to your return.☐ We HAVE NOT approved your application. After considering the reasons stated in item 4, we cannot grant your request for an extension of time to file. We are not granting the 10-day grace period.☐ We cannot consider your application because it was filed after the due date of the return for which an extension was requested.☐ Other:

Director

By



If you want a copy of this form to be returned to an address other than that shown above, please enter the address to which the copy should be sent.

Please
Type
or
Print

Name

SUSAN M. KIRSCH, AHERF, TAX DEPARTMENT

Number, street, and room or suite no. (or P. O. box no. if mail is not delivered to street address)

320 E. NORTH AVENUE

City, town or post office, state, and ZIP code. For a foreign address, see instructions.

PITTSBURGH,

PA

15212

Form 990-EZ (1995)

SUN, INC.

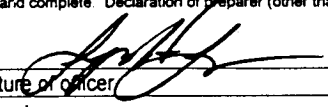
23-2609230

Page 2

Part III Statement of Program Service Accomplishments (See instructions on page 13.)		Expenses	
What is the organization's primary exempt purpose? CORPORATION IS INACTIVE		(Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts; optional for others.)	
Describe what was achieved in carrying out the organization's exempt purposes. Fully describe the services provided, the number of persons benefited, or other relevant information for each program title.			
28	(Grants \$)	28a	
29	(Grants \$)	29a	
30	(Grants \$)	30a	
31	Other program services (attach schedule) (Grants \$)	31a	
32	Total program service expenses (add lines 28a through 31a)	32	0

Part IV List of Officers, Directors, Trustees and Key Employees (List each one even if not compensated.)				
(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
See Statement 1				

Part V Other Information (See instructions on pages 14 - 16.)		Yes or No
33	Did the organization engage in any activity not previously reported to the Internal Revenue Service? If "Yes," attach a detailed description of each activity	NO
34	Were any changes made to the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes.	NO
35	If the organization had income from business activities, such as those reported on lines 2, 6, and 7 (among others), but NOT reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T.	
a	During the year covered by this return, did the organization have unrelated business gross income of \$1,000 or more or incur liability for the section 6033(e) tax on lobbying and political expenditures	NO
b	If "Yes," has it filed a tax return on Form 990-T, Exempt Organization Business Income Tax Return, for this year?	N/A
36	Was there a liquidation, dissolution, termination, or substantial contraction during the year? (If "Yes," attach a statement)	NO
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions	37a NONE
b	Did the organization file Form 1120-POL, U. S. Income Tax Return for Certain Political Organizations, for this year?	NO
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee OR were any such loans made in a prior year and still unpaid at the start of the period covered by this return?	NO
b	If "Yes," attach the schedule specified in the instructions and enter the amount involved	38b N/A
39	Section 501(c)(7) organizations. - Enter:	
a	Initiation fees and capital contributions included on line 9	39a N/A
b	Gross receipts, included on line 9, for public use of club facilities	39b N/A
c	Does the club's governing instrument or any written policy statement provide for discrimination against any person because of race, color, or religion? (If "Yes," attach statement)	N/A
40	List the states with which a copy of this return is filed.	N/A
41	The books are in care of MANAGEMENT Telephone number (412) 359-8598 Located at 320 EAST NORTH AVENUE, PITTSBURGH, PA ZIP code 15212	
42	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041, U. S. Income Tax Return for Estates and Trusts. Check <input checked="" type="checkbox"/> here and enter the amount of tax-exempt interest received or accrued during the tax year	42 NONE

Please Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge. (See Specific Instructions, page 8.)			
	Signature of officer 		Date 4/3/97	Title SENIOR VICE PRESIDENT
Paid Preparer	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN
	Firm's name (or yours) and address	State	EIN	Phone
Use Only			ZIP code	

**SCHEDULE A
(Form 990)****Organization Exempt Under Section 501(c)(3)**

(Except Private Foundation), and Section 501(e), 501(f), 501(k),

OMB No. 1545-0047

1995Department of the Treasury
Internal Revenue Serviceor Section 4947(a)(1) Nonexempt Charitable Trust
Supplementary Information

Must be completed by the above organizations and attached to their Form 990 (or 990-EZ).

Name of the organization
SDN, INC.Employer identification number
23-2609230**Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees**
(See instructions on page 1. List each one. If there are none, enter "None.")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account and other allowances
NONE				
Total number of other employees paid over \$50,000	NONE			

Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services
(See instructions on page 1. List each one (whether individuals or firms.) If there are none, enter "None.")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over \$50,000 for professional services	NONE	

Schedule A (Form 990) 1995

SDN, INC.

23-2609230

Page 2

Part III Statements About Activities

Yes No

1	During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities. Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.	1		X
2	During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any of its trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary:			
a	Sale, exchange, or leasing of property?	2a		X
b	Lending of money or other extension of credit?	2b		X
c	Furnishing of goods, services, or facilities?	2c		X
d	Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?	2d		X
e	Transfer of any part of its income or assets? If the answer to any question is "Yes," attach a detailed statement explaining the transactions.	2e		X
3	Does the organization make grants for scholarships, fellowships, student loans, etc.?	3		X
4	Attach a statement explaining how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs qualify to receive payments. (See instructions.)			

Part IV Reason for Non-Private Foundation Status

(See instructions on pages 2 through 5.)

The organization is not a private foundation because it is (please check only ONE applicable box):

- 5 ☐ A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
- 6 ☐ A school. Section 170(b)(1)(A)(ii). (Also complete Part V, page 4.)
- 7 ☒ A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
- 8 ☐ A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
- 9 ☐ A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state _____
- 10 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the Support Schedule in Part IV-A.)
- 11a ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the Support Schedule in Part IV-A.)
- 11b ☐ A community trust. Section 170(b)(1)(A)(vi). (Also complete the Support Schedule below.)
- 12 ☐ An organization that normally receives: (a) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975, and (b) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions - subject to certain exceptions. See section 509(a)(2). (Also complete the Support Schedule in Part IV-A.)
- 13 ☐ An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in: (1) lines 5 through 12 above; or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). (See section 509(a)(3).)

Provide the following information about the supported organizations. (See instructions on page 4.)

(a) Name(s) of supported organization(s)	(b) Line number from above

- 14 ☐ An organization organized and operated to test for public safety. Section 509(a)(4). (See instructions on page 4.)